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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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23995	7590	03/27/2006	EXAMINER	
RABIN & Berdo, PC 1101 14TH STREET, NW SUITE 500 WASHINGTON, DC 20005				GORT, ELAINE L
ART UNIT		PAPER NUMBER		
		3627		

DATE MAILED: 03/27/2006

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary	Application No.	Applicant(s)	
	09/453,568	SEKIYA, AKIO	
	Examiner	Art Unit	
	Elaine Gort	3627	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) Responsive to communication(s) filed on 12 January 2006.
- 2a) This action is FINAL. 2b) This action is non-final.
- 3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) Claim(s) 3-18 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) Claim(s) _____ is/are allowed.
- 6) Claim(s) 3-18 is/are rejected.
- 7) Claim(s) _____ is/are objected to.
- 8) Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) The specification is objected to by the Examiner.
- 10) The drawing(s) filed on _____ is/are: a) accepted or b) objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) All b) Some * c) None of:
 1. Certified copies of the priority documents have been received.
 2. Certified copies of the priority documents have been received in Application No. _____.
 3. Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- 1) Notice of References Cited (PTO-892)
- 2) Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date _____
- 4) Interview Summary (PTO-413)
Paper No(s)/Mail Date. _____
- 5) Notice of Informal Patent Application (PTO-152)
- 6) Other: _____

DETAILED ACTION

Claim Rejections - 35 USC § 112

1. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

2. Claims 3-18 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Claim 12 recites the limitation "according screens" in line 10. It is unclear what is meant by this. Perhaps what is meant is "accounting".

Claim 12 recites the limitation "of of" in line 12. This is assumed to be a typo.

Claim 12 recites the limitation "translation" in line 20. It is unclear what is meant by this. Perhaps what is meant is "transaction".

In claim 17 it is unclear what is meant by "initial items and end-term items". Examiner requests clarification and/or an amendment. Additionally if Applicant can point out where is this explained in the specification and shown in the drawings.

Claim Rejections - 35 USC § 103

3. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and

the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

4. Claims 3-18 are rejected under 35 U.S.C. 103(a) as being unpatentable over Clancey et al. (US Patent 6,134,563) in view of Examiner's Official Notice and Rossillo (US Patent 5,316,393).

Clancey et al. discloses the claimed computer method for accounting but is silent regarding: the use of multiple spreadsheets within a file; the printing of a document when completed and where an amount and account title code number is entered in a relevant account title code row where the amount is also in an account title column corresponding to the account title column.

Examiner takes Official Notice that it is old and well known in the art of spreadsheet software such as Excel to have multiple spreadsheets within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents. It would have been obvious to one having ordinary skill in the art at the time the invention was made to provide the computer method as modified above with the use of multiple spreadsheets within a file as taught by Examiner's Official Notice, in order to link and organize related documents.

Examiner takes Official Notice that it is notoriously old and well known in the practice of data processing and document creation for users to print out a document when the document is completed, such as when the document is saved, in order to obtain a hard copy to provide the user the ability to easily review and edit the document,

produce copies for distribution and meetings and to provide back-up of the information in the case the file may become corrupt. It would have been obvious to one having ordinary skill in the art at the time the invention was made to modify the computer method as modified above to include the printing of the first spreadsheet (first file) when complete, such as at the time of saving as taught by Examiner's Official Notice in order to obtain a hard copy which provides the user the ability to easily review and edit the document, produce copies for distribution and meetings, and to provide back-up of the information in the case the file may become corrupt.

Rossillo teaches that it is old and well known in the practice of accounting data processing to utilize spreadsheets to input numerical values in predetermined input cells of displayed accounting screens, the input cells being arranged in a matrix from having account title code rows and account title columns, an account title code number being entered in a relevant account title code row and an amount being entered in an account title column corresponding to the account title code number one-by-one with each transaction in order to facilitate the uploading of transaction data to a host computer for accounting purposes. For example figure 3 shows an account number and associated amount in different account title columns while in the same account title code row. It would have been obvious to one having ordinary skill in the art at the time the invention was made to modify the computer method as modified above to include the input spreadsheets of Rossillo in order to facilitate the uploading of transaction data to a host computer for accounting purposes.

The following claim discussion is provided for clarification of the rejection:

A computer method for accounting (Clancey discloses a computer method for accounting, see figures 2A) comprising:

(a) Installing and storing on a computer system spreadsheet software for creating and displaying a plurality of accounting screens each of which is a matrix of cells including input cells and output cells (Clancey, column 1 first two paragraphs, discloses the use of Microsoft Excel spreadsheets (construed to be screens) and data entry into cells and the use of formulas in other cells to generate output. Examiner has taken Official Notice that it is old and well known in the art of spreadsheet software, such as Excel, to have multiple spreadsheets within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents);

(b) Storing on the computer system functional formulas and or operation expressions for use in determining, based on a first set of numerical values entered in the input cells, a second set of numerical values to be displayed in the output cells (Clancey, column 1 first two paragraphs, discloses the use of Microsoft Excel spreadsheets and data entry into cells and the use of formulas in other cells to generate output);

(c) Creating with the spreadsheet software the plurality accounting screens, wherein the created accounting screens are of a different kind (Clancey, figure 2A illustrates a plurality of different kinds of spreadsheets/screens that can be created. Examiner has taken Official Notice that it is old and well known in the art of spreadsheet

software, such as Excel, to have multiple spreadsheets within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents.);

(d) Calling up the plurality of accounting screens to spread and arrange the plurality of accounting screens for display on the computer system, (Clancey, figure 2A illustrates a plurality of different kinds of spreadsheets that can be viewed);

(e) For each one of a plurality of financial transactions, entering into the computer system, contemporaneously with the one transaction, an input numerical value in a predetermined input cell of the displayed accounting screens, the input cells being arranged in a matrix from having account title code rows and account title columns, an account title code number being entered in a relevant account title code row and an amount being entered in an account title column corresponding to the account title code number one-by-one with each transaction (Examiner has use Rossillo to show that it is old and well known in the art to utilize input spreadsheets which have an account number and associated amount in different account title columns while in the same account title code row to facilitate the uploading of transaction data to a host computer for accounting purposes.);

(f) Using the computer system for performing computations, based on the input numerical values and according to the functional formulas and/or operational expressions, to determine display numerical values indicative of computation results for display in predetermined output cells of the displayed accounting screens so as to complete each of the accounting screens (Clancey, for example, column 1 second

paragraph, discloses the use of formulas that use input information to generate output. Figure 4 shows what formulas are used to generate and display the calculations based on input data. E.g. net sales is based on gross sales. See also column 1 line 31 discussing using formulas in cells.);

(g) Creating on the computer system a first file in which all the accounting screens completed in steps (a) through (f) are stored (For example, Clancey discusses storing of Excel spreadsheets in column 3 line 29. Examiner has taken Official Notice that it is old and well known in the art of spreadsheet software, such as Excel, to have multiple spreadsheets saved within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents.);

(h) storing and printing out, using the computer system, the first file created in step (g) (Examiner has taken Official Notice that it is notoriously old and well known in the practice of data processing and document creation for users to print out a document when the document is completed, such as when the document is saved, in order to obtain a hard copy to provide the user the ability to easily review and edit the document, produce copies for distribution and meetings; and to provide back-up of the information in the case the file may become corrupt.) ;

(i) creating on the computer system a second file in addition to the first file (Clancey discloses in column 3 line 53 the opening of a "second electronic spreadsheet" file);

(Regarding claim 3) wherein the plurality of different kinds of accounting screens is at least eight in number (Examiner has taken Official Notice that it is old and well known in the art of spreadsheet software, such as Excel, to have multiple spreadsheets saved within a file, such as done by Excel by having multiple pages, or sheets, within a file to link related spreadsheets for convenience and organization of the documents. Examiner states that it is possible to have any number of pages within an Excel file and that it would have been obvious at the time of the invention to have at least eight related spreadsheets. For example, each page could represent a month of the year, an individual account, a different financial report for a given time period, etc...)

(Regarding claim 4) wherein the accounting screens include a screen for entering occurrence of a flow of money (Clancey disclose a cash flow statement in figure 2A);

(Regarding claim 5) wherein the accounting screens include a screen for entering occurrence of a flow of merchandise (Clancey discloses an income statement that reports sales of merchandise.);

(Regarding claim 6) wherein the accounting screens include a screen for display of merchandise management (Clancey discloses an income statement in figure 2A, it is general accounting practice that income statements report sales of inventory. Clancey also discloses a balance sheet, it is general accounting practice that balance sheets track inventory.);

(Regarding claim 7) wherein the accounting screens include a screen for display of customer management (Clancey discloses a balance sheet in figure 2A, it is general

accounting practice that balance sheets report accounts receivable which represent customer accounts and the management of these accounts due by customers.)

(Regarding claim 8) wherein the accounting screens include a screen for financial management displaying amount for debit and credit transactions under a plurality of account headings (The Examiner has taken Official Notice that it is old and well known in the art of accounting to use double-entry bookkeeping whereby equal debits and credits are recorded for each transaction to keep financial records used in business in accordance of generally accepted accounting practices. For example when a cash sale is made a debit and a credit are made to respective accounts "cash" and "inventory" to reflect the increase in cash and the decrease in inventory. Additionally if a sale is made and cash is not received immediately an equal debit and credit are made to the accounts of "accounts receivable" and "inventory".);

(Regarding claim 9) wherein the accounting screens include a screen for displaying a closing account or a settlement of accounts (The Examiner has taken Official Notice that it is old and well known in the art of accounting to use double-entry bookkeeping whereby equal debits and credits are recorded for each transaction to keep financial records used in business in accordance of generally accepted accounting practices. For example when a cash sale is made a debit and a credit are made to respective accounts "cash" and "inventory" to reflect the increase in cash and the decrease in inventory. Additionally if a sale is made and cash is not received immediately an equal debit and credit are made to the accounts of "accounts receivable" and "inventory". Regarding the closing/settling of an account, when a

customer pays all that is due, their corresponding accounts receivable account balance becomes zero and the account is settled);

(Regarding claim 10) wherein the accounting screens include a screen for displaying a statement of accounts written in a predetermined form (The Examiner construes that the displaying of accounting screens for example such as Income Statements and Balance Sheets have a “predetermined form”. For example the Balance Sheet would show Assets, Liabilities and Owners Equity in a “predetermined form” because they are standard for these reports.);

(Regarding claim 11) wherein the accounting screens include a screen for display of business ratio analysis (Clancey discloses a ratio statement in figure 2A);

(Regarding claim 13) wherein the step(e) is executed for a fiscal period at the beginning of the fiscal period (Examiner construes this claim to be claiming the entry of data into an input cell which occurs during the beginning of a fiscal period. Clancey discloses in figure 2A a cash flow statement that would have cash flows that occur at the beginning of the fiscal period.);

(Regarding claim 14) wherein step (e) is executed for a fiscal period at the end of the fiscal period (Examiner construes this claim to be claiming the entry of transaction data into an input cell which occurs during the end of a fiscal period. Clancey discloses in figure 2A a cash flow statement that would have cash flows that occur at the end of the fiscal period.);

(Regarding claim 15) wherein the first file and the second file correspond to different time periods, and the combining or merging of the first file and the second file

is performed for increasing in quantity the input cells for data entry (Clancey discloses in column 3 line 53 the opening of a second spreadsheet and inserting all of the financial terms needed to populate the first spreadsheet, thus copying of financial terms from a first spreadsheet into a second spreadsheet where the final state of the first file is handed down to the second file and the quantity of input cells for data entry double because they are copied. Regarding where the first file and second file correspond to different time periods, the Examiner construes, for example, the copying of an income statement spreadsheet as disclosed in Clancey to be performed in order to generate a new one which would be necessary to account for a new time period. Standard accounting practice includes the generating of accounting statements for different time periods in order to track the financial status over time.);

(Regarding claim 16) wherein the plurality of different screens are spread and arranged to provide an overview of current financial circumstances simultaneously with entry of each of the plurality of financial transactions (Clancey discloses spreadsheets that provide an overview of current financial circumstances that correspond to the entry of transaction data.); and

(Regarding claim 17) wherein the input cells are marked with distinctive symbols to facilitate accurate and expeditious data entry, the respective symbols for daily transaction items, initial items and end-term items being different from each other (Rossilo discloses distinctive symbols to identify input cells, for example see figure 3 with column titles such as "Acct #" and "Amount" to facilitate accurate and expeditious daily transaction items. It is unclear what Applicant means by "initial items" and "end-

term items". Examiner is construing the information located in the rows 1-10 of the spreadsheet of figure 3 to incorporate "initial items" and "end items". For example an initial item may be the control title and a end-term item may be the actual date prepared)

(Regarding claim 18) (j) calling up the second file after step (h) to spread and arrange the second file for display on the computer system (Clancey discloses in column 3 line 53 the opening of this second spreadsheet file);

(k) recalling the first file after step (j) and performing predetermined computations on the computer system for the first file based on the double-entry bookkeeping method (Clancey discloses in column 3 line 53 the copying of financial terms from a first spreadsheet into a second spreadsheet. Examiner relates this to the application of "cut" used in Excel in which the user goes to the area of the spreadsheet which the user desires to copy, then highlights the region and "cuts" it out in order to "paste" it into the new document.);

(l) combining or merging on the computer system the first file, for which the predetermined computations have been performed in step (k), into the second file spread and arranged in step (j) so that a final state of the first file will be handed down to the second file (Clancey discloses in column 3 line 53 the opening of a second spreadsheet and inserting all of the financial terms needed to populate the first spreadsheet, thus the copying of financial terms from a first spreadsheet into a second spreadsheet where the final state of the first file is handed down to the second file.)

Response to Arguments

5. Applicant's arguments with respect to claim 12 have been considered but are moot in view of the new ground(s) of rejection. See rejection discussion details above.

Examiner notes that the Applicant discussed in the third paragraph of their REMARKS that "an attached Review document was prepared by the applicant as an aid to the Examiner's better understanding". Examiner notes that the document is not found.

Conclusion

6. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Elaine Gort whose telephone number is 571/272-6781. The examiner can normally be reached on Monday and Thursday.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Alexander Kalinowski can be reached on 571/272-6771. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).



Elaine Gort
Examiner
Art Unit 3627

March 20, 2006